



e-services for Tax Practitioners and Participants

IRS Nationwide

2008

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FORUM**

Partners in Tax
Administration

What are e-services?

- A valuable time saving tool to assist clients
- e-services include:
 - Registration
 - Preparer Tax Identification Number (PTIN)
 - Taxpayer Identification Number (TIN) Matching (Interactive or Bulk)
 - *e-file* Application
 - Disclosure Authorization (DA)
 - Transcript Delivery System (TDS)
 - Electronic Account Resolution (EAR)



Who can use e-services?

- Available to All:
 - *e-file* Application
 - Preparer Tax Identification Number (PTIN)
 - e-services Registration
- Available to Payers:
 - Taxpayer Identification Number (TIN) Matching
- Available to those who *e-file* 5 or more accepted returns in a year or Circular 230 Participants:
 - Disclosure Authorization (DA)
 - Transcript Delivery System (TDS)
 - Electronic Account Resolution (EAR)



e-services Registration

- All users must register; Registration creates an online account for each individual
- Create user name, password, and PIN
- Confirmation code is received by U.S. Postal Mail
- User must input a confirmation code in order to access e-services products, except PTIN

Preparer Tax Identification Number (PTIN) Application

- Allows the Preparer to apply for and receive a PTIN online
- Issues the PTIN immediately
- Provides the user with the ability to:
 - look-up a forgotten PTIN
 - request a PTIN card
- Application can be completed before the user is “confirmed”

Taxpayer Identification Number (TIN) Matching

- A pre-filing service offered to Payers and Authorized Agents by matching TIN and name combinations against IRS Records
- Interactive TIN Matching matches up to 25 TIN and name combinations in a single session
- Bulk TIN Matching matches up to 100,000 TIN and name combinations with results delivered overnight



e-file Application

- Preferred way to submit the *e-file* Application
- Online Application can be saved “in progress”; an acknowledgment of completion or changes is sent to the applicant via e-mail
- Applications can be maintained and updated online
- Principals and Responsible Officials of the Firm/Organization can delegate e-services to their employees



Disclosure Authorization (DA)

- Establishes the Taxpayer's authorization for IRS representation in the Centralized Authorization File (CAF)
- Allows IRS to provide information, such as Transcripts, for the year(s) involved
- Form 2848, *Power of Attorney and Declaration of Representative*, gives access to the Transcript Delivery System (TDS). Form 8821, *Tax Information Authorization*, does not.



Transcript Delivery System (TDS)

- Account Transcripts
- Return Transcripts
- Record of Accounts
- Verification of Non-Filing
- Wage and Income

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Electronic Account Resolution (EAR)

- Account Problems Inquiry
- Notice Inquiry
- Complex Refund Inquiry
- Payment Tracer Inquiry
- Installment Agreement Inquiry
- Follow-up and Multiple Inquiries



Circular 230 Participant e-services Program

- Participants must complete the *e-file* Application online
- Participant's Social Security Number (SSN) must be used on the application (not Employer Identification Numbers)
- Only one participant can be on the *e-file* Application and the applicant must include a note in the comments section on the application that they are a Circular 230 Participant
- Once the applicant's credentials are received and processing is completed, the applicant is given access to the Incentive Products



**Please visit the e-services
desk in the e-IRS Room, as
well as the e-services
Demonstration**

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**For assistance with e-services, call
the e-help Desk at 866-255-0654**